

**Christopher C. Taylor**  
**23220 Park Ensenada**  
**Calabasas, CA 91032**  
**chris\_c\_taylor@hotmail.com**  
**310-319-9198**

September 28, 2010

Honorable James M. Peck  
One Bowling Green  
New York, NY 10004  
Courtroom 601

Weil, Gotshall & Mangers LLP  
767 Fifth Avenue  
New York, NY 10153  
Attn: Shai Waisman, Esq.

Office of the United States Trustee for the Southern District of New York  
33 Whitehall Street, 21<sup>st</sup> Floor  
New York, NY 10004  
Attn: Andy Velez-Rivera, Esq., Paul Schwartzberg, Esq., Brian Masumoto, Esq., Linda Riffkin, Esq., Tracy Hope Davis, Esq.

Milbank, Tweed, Hadley & McCloy LLP  
1 Chase Manhattan Plaza  
New York, NY 10005  
Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., Evan Fleck, Esq.

**Re.: Objection to Claim to be Disallowed & Expunged**

- **Notice of Hearing on Debtors' Fortieth**
- **Claim # 34879**
- **Debtor: 08-13555**
- **Classification and Amount: Priority: \$28,888.89**

As originally instructed, I filed a claim electronically against Lehman Brothers Inc. ("LBI") on 12/27/2008 for \$28,888.89 in regards to owed severance pay (see Exhibit 2A). My severance agreement was with LBI (see Exhibit 3B) and I thus filed the claim against LBI.

In 2009 I received a printed proof of claim form (see Exhibit 1A) and instructions in regards to a July 2, 2009 US Bankruptcy Court ruling stating that all cases needed to be established by September 22, 2009. The instructions stated that no proof of claim needed to be filed if "(6) *You hold a claim for which you*

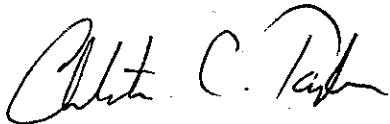
*have already properly filed a Proof of Claim...*". Because I held a valid proof of claim (Exhibit 2A), I did not believe further action was necessary.

However, the amount on the pre-printed form was \$29,895.03 (Exhibit 1A) which was more than I was claiming. Because the amount was similar to what the amount I had filed and the description was "*Outstanding Severance*", I assumed a clerical error had occurred in the form and I sent it back on September 17, 2009 with the lower amount I had originally submitted in December 2008. This correspondence was not logged in until September 24, 2009 even though I had submitted an additional separate claim at the same time which was logged in on September 21, 2009. Regardless, at no time did I believe I was obligated to send in this form by the September 22<sup>nd</sup> as I had filed a proper Proof of Claim back in December 2008.

I now notice this pre-printed claim was no longer with LBI but was with Lehman Brothers Holdings Inc. ("LBHI"). LBI and LBHI seemed to be used interchangeably in various documents so I assume for some reason the claim was transferred from LBI to LBHI or there was a clerical error.

Therefore, I request that my claim for \$28,888.89 be reinstated as I did file it as instructed within the correct time frame. I do not know why the claim was transferred between entities and if it was in error or not.

Thank you.

A handwritten signature in black ink, appearing to read "Christopher C. Taylor". The signature is fluid and cursive, with the first name "Christopher" and last name "Taylor" being the most legible parts.

Christopher C. Taylor

Enclosures:

- originally filed Proof of Claim dated 12/27/08 and supporting documents filed with claim
- subsequent pre-printed Prof of Claim dated 9/17/09

## PROOF OF CLAIM

United States Bankruptcy Court/Southern District of New York  
Lehman Brothers Holdings Claims Processing Center  
c/o Epiq Bankruptcy Solutions, LLC  
FDR Station, P.O. Box 5076  
New York, NY 10150-5076

In Re:  
Lehman Brothers Holdings Inc., et al.  
Debtors.  
Chapter 11  
Case No. 08-13555 (JMP)  
(Jointly Administered)  
Name of Debtor Against Which Claim is Held  
LEHMAN BROTHERS HOLDINGS, INC.  
Case No. of Debtor  
08-13555 (JMP)

UNIQUE IDENTIFICATION NUMBER: 555332720

Filed: USBC - Southern District of New York  
Lehman Brothers Holdings Inc., Et Al.  
08-13555 (JMP)  
0000034879

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503. Additionally, this form should not be used to make a claim for Lehman Programs Securities (See definition on reverse side.)

Name and address of Creditor: (and name and address where notices should be sent if different from Creditor)

LBH (MERGE2:DBF,SCHED\_NO) SCHEDULE #: 555332720\*\*\*\*\*  
TAYLOR,CHRISTOPHER C  
23220 PARK EISENHARDT  
CALABASAS, CA 91302

☐ Check this box to indicate that this claim amends a previously filed claim.

Court Claim  
Number:  
(If known)

Filed on:

NOTICE OF SCHEDULED CLAIM:  
Your Claim is scheduled by the indicated Debtor as:



\$29,895.03 UNSECURED  
UNLIQUIDATED  
CONTINGENT

DESCRIPTION:  
OUTSTANDING SEVERANCE

Telephone number: 310-494-1900 Email Address: chris-c.taylor@lehman.com

Name and address where payment should be sent (if different from above)

☐ Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

☐ Check this box if you are the debtor or trustee in this case.

Telephone number: Email Address:

1. Amount of Claim as of Date Case Filed: \$ 28,888.89

If all or part of your claim is secured, complete Item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete Item 5.

If all or part of your claim qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9), complete Item 6.

☐ Check this box if all or part of your claim is based on a Derivative Contract.\*

☐ Check this box if all or part of your claim is based on a Guarantee.\*

\*IF YOUR CLAIM IS BASED ON AMOUNTS OWED PURSUANT TO EITHER A DERIVATIVE CONTRACT OR A GUARANTEE OF A DEBTOR, YOU MUST ALSO LOG ON TO <http://www.lehman-claims.com> AND FOLLOW THE DIRECTIONS TO COMPLETE THE APPLICABLE QUESTIONNAIRE AND UPLOAD SUPPORTING DOCUMENTATION OR YOUR CLAIM WILL BE DISALLOWED.

☐ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or additional charges. Attach itemized statement of interest or charges to this form or on <http://www.lehman-claims.com> if claim is based on a Derivative Contract or Guarantee.

2. Basis for Claim: Employee Priority Claims  
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 6325  
3a. Debtor may have scheduled account as:  
(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)  
Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: ☐ Real Estate ☐ Motor Vehicle ☐ Other

Describe:

Value of Property: \$ Annual Interest Rate %  
Amount of arrearage and other charges as of time case filed included in secured claim, if any:  
\$ Basis for perfection:

Amount of Secured Claim: \$ Amount Unsecured: \$

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. §503(b)(9): \$  
(See instruction #6 on reverse side.)

7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

8. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages and security agreements. Attach redacted copies of documents providing evidence of perfection of a security interest. (See definition of "redacted" on reverse side.) If the documents are voluminous, attach a summary.

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date:  
9/17/09

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

Chris C. Taylor

FOR COURT USE ONLY

FILED / RECEIVED

SEP 24 2009

EPIQ BANKRUPTCY SOLUTIONS, LLC

**PROOF OF CLAIM**

**UNITED STATES BANKRUPTCY COURT** Southern District of New York B 10  
(Official Form 10) (12/07)

<b>Name Of Debtor:</b> Lehman Brothers, Inc.	<b>Case Number:</b> 08-01420 (JMP) SIPA
<b>Name of Creditor:</b> Christopher C. Taylor	
<b>Name and address where notices should be sent:</b> Christopher C Taylor 23220 PARK ESENADA  CALABASAS, CA - 91302 UNITED STATES chris_c_taylor@hotmail.com <b>Telephone number:</b> 310-494-1900	<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
<b>Name and address where payment should be sent (if different from above):</b>       <b>Telephone number:</b>	<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
<b>1. Amount of Claim as of Date Case Filed:</b> \$28,888.89 <input type="checkbox"/> Unknown <input type="checkbox"/> Undetermined <input type="checkbox"/> Estimated <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.	<b>5. Amount of Claim Entitled to Priority under 11 U.S.C. §507 (a). If any portion of your claim falls in one of the following categories, check the box and state the amount.</b>  Specify the priority of the claim.
<b>2. Basis for Claim:</b> Employee Priority Claims	

**3. Last four digits of any number by which creditor identifies debtor:**

6325

**4. Secured Claim**

Nature of property or right of setoff:

☐ Real Estate ☐ Motor Vehicle ☐ Other

Value of Property:

\$0.00

Annual Interest Rate:

Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$0.00

Basis for perfection:

Amount of Secured Claim:

\$0.00

Amount Unsecured:

\$28,888.89

**Credits:** The amount of all payments on this claim has been credited for the purpose of making this proof of claim.**Documents:** Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary.

If the documents are not available, please explain:

☐ Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B)☒ Wages, salaries, or commissions (up to \$10,950\*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier – 11 U.S.C. §507 (a)(4)☐ Contributions to an employee benefit plan – 11 U.S.C. §507 (a)(5)☐ Up to \$2,425\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. §507 (a)(7)☐ Taxes or penalties owed to governmental units – 11 U.S.C. §507 (a)(8)☐ Other – Specify applicable paragraph of 11 U.S.C. §507 (a)( )**Amount entitled to priority:**  
\$28,888.89**Signature:** The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

Name:

Christopher C. Taylor

Title, if any:

Date:

12/27/2008

**Creditor or Authorized person address:**

**Telephone number:**

☒ By checking this box, I am electronically signing this document. I intend this electronic signature to carry the same force and effect as my physical signature.

☒ I acknowledge that the Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

Christopher C. Taylor  
23220 Park Ensenada  
Calabasas, CA 91302  
310-494-1900  
chris\_c\_taylor@hotmail.com

December 29, 2008

Please find enclosed the following documentation supporting my claim against Lehman Brothers Inc.:

<sup>1B</sup>  
Exhibit 1: My last paystub from Lehman Brothers Inc. dated September 10, 2008 showing my annual salary of \$200,000 or \$16,666.67 per month.

<sup>2B</sup>  
Exhibit 2: Notice dated October 3, 2008 that as a result of the placement of Lehman Brothers Inc. into a liquidation proceeding, I would not receive any payments due me payable October 10, 2008 or latter.

<sup>3B</sup>  
Exhibit 3: Separation agreement between myself and Lehman Brothers Inc. for which I was to be paid my monthly salary and benefits through November 22, 2008.

Therefore my unpaid claim is:

Oct. salary + 22 out of 30 days Nov. salary =  $\$16,666.67 + (22/30 * \$16,666.67) = \$28,888.89$

Lehman Brothers Inc.  
745 Seventh Avenue  
New York, NY 10019-6801

Pay Group: MEX-Monthly Expatriates Business Unit: FID  
Pay Begin Date: 09/01/2009 Advice #: 4294906  
Pay End Date: 09/30/2008 Advice Date: 09/10/2008

Christopher C Taylor  
23220 Park Ensenada  
Calabasas, CA 91302

TAX DATA: Federal CA State  
Marital Status: Single S/M-2 inc  
Allowances: 999 0  
Addl. Pct.:  
Addl. Amt.:

Employee ID: 10221144  
Department: 29875-European Real Estate  
Location: Canary Wharf - Floor 23  
Pay Rate: \$200,000.00 Annual  
SSN: XXX-XX-1333

MAIL 30872 CAME S3 4324009  
Christopher C Taylor  
23220 Park Ensenada  
Calabasas, CA 91302

HOURS AND EARNINGS								TAXES				
Description	Begin Date	End Date	Rate	Current		YTD		Description	Current	YTD		
				Hours	Earnings	Hours	Earnings					
Reg Salary			96.153846	176.00	0.00	1,568.00	56,818.14	Federal Tax	0.00	0.00		
LB Sal Ctn					16,666.67		77,797.29	Medicare Tax	238.52	10,267.02		
BonLBIS 07					0.00		559,999.98	Social Security Tax	0.00	6,324.00		
08 TaxLoan					0.00		256,416.68	CA Tax	1,319.68	6,598.40		
07RSU LBIS					0.00		240,000.02	CA Tax	0.00	2.60		
LBNoticePy					0.00		15,384.60					
Total:								16,666.67	966,416.69	Total:	1,558.20	23,192.02
BEFORE TAX DEDUCTIONS				AFTER TAX DEDUCTIONS				TAXABLE BENEFITS				
Description	Current	YTD	Description	Current	YTD	Description	Current	YTD				
Pre-Tax Medical	201.00	1,809.00	Voluntary AD&D Ins	0.90	8.10	GVUL Basic/Taxable*	0.00	23.38				
Pre-Tax Dental	16.00	144.00	Intl TaxLn SpecTrnsfr	5,900.00	276,407.33							
TDSP 401(k)	0.00	15,500.00	GVUL-Supple Life Ins	0.00	648.56							
			Supple LTD Ins	0.00	275.00							
			International Transfer	0.00	256,416.68							
Total:				217.00	17,453.00	Total:	5,900.90	533,755.67	* Taxable	0.00	0.00	
TOTAL GROSS				TOTAL TAXABLE GROSS				TOTAL TAXES				
Current:	16,666.67		16,449.67			1,558.20		6,117.91		8,990.57		
YTD:	966,416.69		692,576.33			23,192.02		551,208.67		392,016.00		
MESSAGE:								NET PAY DISTRIBUTION				
								Advice #000000004294906				
								8,990.57				

MESSAGE:

**LEHMAN BROTHERS**

Lehman Brothers Inc.  
745 Seventh Avenue  
New York, NY 10019-6801

Date  
09/10/2008

Advice No.  
4294906

Deposit Amount: **\$8,990.57**

To The  
Account(s) Of

**CHRISTOPHER C TAYLOR**  
23220 Park Ensenada  
Calabasas, CA 91302

DIRECT DEPOSIT DISTRIBUTION		
Account Type	Account Number	Deposit Amount
Checking	59385380087207367	\$8,990.57
Total:		\$8,990.57

**NON-NEGOTIABLE**



EXHIBIT 2 B

## LEHMAN BROTHERS HOLDINGS INC.

October 3, 2008

Dear Mr. Taylor:

We are disappointed to inform you that as a result of the bankruptcy of Lehman Brothers Holdings Inc. and the placement of Lehman Brothers Inc. into a liquidation proceeding under the Securities Investor Protection Act (SIPA), Lehman Brothers is unfortunately no longer able to provide the salary continuation or other payments described in your separation agreement. As a result, you will not receive a payment on October 10, 2008 or thereafter.

You may continue to be covered under any current medical, dental and/or vision benefits through the end of your original salary continuation date as set out in your separation agreement. Because you will no longer receive salary continuation payments from which your employee contributions for these benefits can be deducted, you will be billed monthly for these costs. An invoice will be mailed to your home with instructions on how and when to return your payment. Your current coverage is in effect and will remain in place subject to timely payment of your contributions.

The cost to you for medical, dental and/or vision coverage will remain the same through December 2008 but may increase in the future. As of your termination date, you may be eligible to continue these benefits for up to 18 months under COBRA.

For other voluntary benefits you may be covered under, you will receive a mailing directly from the insurance carrier to continue your coverage on a direct bill basis (for example, MetLife Auto & Home, Mass Mutual Group Variable Universal Life Insurance, Hyatt Legal).

As a matter of federal law, the assets of the Lehman Brothers Savings Plan (401(k) plan) and Lehman Brothers Holdings Inc. Retirement Plan (pension plan) are protected from the claims of Lehman Brothers' creditors. Information about these entitlements is available through Fidelity NetBenefits at [www.netbenefits.fidelity.com](http://www.netbenefits.fidelity.com) or by calling 1-866-534-6266.

If you are owed additional severance payments that cannot be paid at this time as a result of the various Lehman bankruptcy proceedings, you will have claims for these amounts that can be filed as part of the bankruptcy process. At some point in the future, you will be receiving notification of the procedures for the filing of claims and the date by which the claims must be filed. A deadline for filing claims has not yet been set.

Also, if you have not yet done so, you may wish to apply for unemployment insurance benefits in the U.S.. Information about applying for unemployment benefits is enclosed. Please note that determinations regarding eligibility for unemployment benefits are determined by state departments of labor.

We recognize that this is difficult news and that you may have questions about this situation. Please call the Lehman Brothers HR Service Center at 212.526.2363. They can answer your questions or direct your call to someone who can.

Very truly yours,

1988

CONFIRM # 1454437319

LEHMAN BROTHERS HOLDINGS INC.

EXHIBIT 3 B

LEHMAN BROTHERS

LEHMAN BROTHERS

DANIELLE COPPOLA  
VICE PRESIDENT

March 13, 2008

Chris Taylor  
23220 Park Bisenada  
Calabasas, CA 91302

Dear Chris:

This is an agreement and release concerning the termination of your employment with Lehman Brothers Inc. or its affiliates (collectively, "Lehman Brothers"). If you sign and comply with this agreement (including the attached standard form compromise agreement), you will receive the payments and benefits discussed below.

Effective Dates

1. April 11, 2008 will be the last day that you are expected to report to work.

2. Provided you sign and comply with this agreement (including the attached standard form compromise agreement) within 45 days of the date of this letter, you are eligible to continue to receive your base salary and benefits coverage ("salary continuation") through the earlier of November 22, 2008 or the date on which you become actively employed with another firm (the "separation date"), as follows:

- a. You will continue to remain an active employee through April 11, 2008 (the "working notice period"), provided you: (i) adhere to all policies, procedures and other requirements applicable to your employment, including complying with all lawful directions and instructions issued to you by Lehman Brothers or its subsidiaries or affiliates, meeting performance, attendance and compliance standards as evaluated by Firm management; and (ii) comply with any instruction of Lehman Brothers that you not attend your place of work or any other premises of Lehman Brothers or its affiliates at anytime during the working notice period but continue to make yourself available at all times through the working notice period to perform your duties where directed by Lehman Brothers. For your employment during this working notice period, you will continue to receive your base salary and benefits coverage.
- b. Immediately after you complete the working notice period, you will no longer be required to report to work but will be eligible to continue to receive salary continuation through May 10, 2008 (the "notice period").
- c. Immediately after the notice period and in lieu of a lump sum separation payment consisting of 26 weeks of severance pay and two weeks of unused vacation pay, you will receive salary continuation through November 22, 2008.

If you do not work through the working notice described in paragraph 2(a), you will not be eligible to receive the remainder of the payments described in paragraphs 2(a) or 2(b). Salary continuation will be paid on a biweekly basis at your current biweekly base salary rate, in accordance with the Firm's regular payroll practices. While you are on salary continuation, you will be eligible to

LEHMAN BROTHERS INC.  
745 7<sup>th</sup> AVENUE, NEW YORK, NY 10019  
(212) 526-6881

